

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

EBRAHIM SHANEHCHIAN,)	
)	
Plaintiff,)	
)	Case No. 1:07-cv-00828-SAS-TSH
v.)	
)	Judge S. Arthur Spiegel
)	Magistrate Judge Timothy S. Hogan
MACY'S, INC., et al.,)	
)	
)	
Defendants.)	
)	

**DECLARATION OF VICTORIA L. GOROKHOVICH
IN SUPPORT OF DEFENDANTS' MOTION TO DISMISS**

1. I am an attorney at the firm of Morgan Lewis & Bockius LLP, counsel to all Defendants in the above-captioned action.
2. I submit this Declaration in support of Defendants' Motion to Dismiss the Complaint.
3. Submitted herewith are true and correct copies of the following:

Exhibit	Page	Description
A.	APP 1-191	Federated Department Stores, Inc. Profit Sharing 401(k) Investment Plan, amending and restating the Federated Department Stores, Inc. Retirement Income and Thrift Incentive Plan effective as of April 1, 1997, and amendments thereto
B.	APP 192-202	May 9, 2008 Hearing Transcript In re: Macy's Inc. Securities Litigation, 07 CV 4774 (AKH) United States District Court Southern District of New York
C.	APP 203-22	Melvyn I Weiss & Lee A. Weiss, <u>Be Careful What You Wish For: The Unintended Effects of Private Securities Litigation Reform Act of 1995</u> , 3 Int'l J. of Disclosure and Governance 115 (2006)

D.	APP 223-94	May Department Stores Company Profit Sharing Plan, amended and restated January 1, 2004, and amendments thereto
E.	APP 302-11	List of Historical Stock Prices, from Yahoo! Finance, <i>Available at:</i> http://finance.yahoo.com/q/hp?s=M&a=01&b=25&c=2005&d=04&e=16&f=2008&g=d
F.	APP 312-34	Analyst Summaries, retrieved May 15, 2008 from Professional Service from Bloomberg LP
G.	APP 335-37	Michael Barbaro, <u>Given Fewer Coupons to Clip, Bargain Hunters Snub Macy's</u> , The New York Times, Sept. 29, 2007 (late edition) <i>Available at:</i> http://www.nytimes.com/2007/09/29/business/29coupons.html
H.	APP 338-58	Macy's, Inc., Form 10-K for the Fiscal Year Ended February 2, 2008 (excerpts) <i>Full Text Available At:</i> http://phx.corporate-ir.net/phoenix.zhtml?c=84477&p=irol-sec
I.	APP 359	List of Historical Dividends, from Yahoo! Finance, <i>Available at:</i> http://finance.yahoo.com/q/hp?s=M&a=01&b=25&c=2005&d=04&e=16&f=2008&g=v
J.	APP 360-63	Pia Sakar, "Sales Troubles Mar Macy's", dated August 15, 2007 <i>Available At:</i> http://www.thestreet.com/newsanalysis/retail/10374394.html
K.	APP 364-66	David Moin, <u>Tough Road for Macy's: As Net Falls 76 Percent, Retailer Lowers Outlook</u> , Women's Wear Daily, dated August 16, 2007
L.	APP 367-402	Summary Plan Descriptions The Macy's, Inc. Profit Sharing 401(K) Investment Plan and Cash Account Pension Plan, including all amendments to the 401(K) Investment Plan through June 1, 2007

M.	APP 403-82	May Retirement, Profit Sharing and Company-Paid Life Insurance Plans Summary Plan Descriptions, dated November 2002
N.	APP 483-90	Macy's, Inc., Form 8-K, filed August 9, 2006 (excerpts) <i>Full Text Available At:</i> http://phx.corporate-ir.net/phoenix.zhtml?c=84477&p=irol-sec
O.	APP 491-96	Macy's, Inc., Form 8-K, filed November 2, 2006 (excerpts) <i>Full Text Available At:</i> http://phx.corporate-ir.net/phoenix.zhtml?c=84477&p=irol-sec
P.	APP 497-511	Macy's, Inc., Form 10-K for the Fiscal Year Ended January 28, 2006 (excerpts) <i>Full Text Available At:</i> http://phx.corporate-ir.net/phoenix.zhtml?c=84477&p=irol-sec
Q.	APP 512-17	Preliminary Transcript, FD-Q4 Federated Department Stores Inc. Earnings Conference Call, dated February 27, 2007, 11:00 a.m. ET (excerpts)
R.	APP 518-22	Macy's, Inc., Form 10-Q for the quarter ending July 30, 2005 (excerpts) <i>Full Text Available At:</i> http://phx.corporate-ir.net/phoenix.zhtml?c=84477&p=irol-sec
S.	APP 523-63	Federated Department Stores, Inc., Profit Sharing 401(K) Investment Plan and Cash Account Pension Plan, as amended through August 1, 2004
T.	APP 564-92	Federated Department Stores, Inc. Proxy Statement Pursuant to Section 14(a) of the Securities and Exchange Act of 1934, filed May 27, 2005 (excerpts) <i>Full Text Available At:</i> http://www.sec.gov/Archives/edgar/data/794367/000095015205004834/112960edef14a.htm

I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the foregoing information is true and correct, based upon my knowledge, information and belief.

A handwritten signature in black ink, appearing to read 'V L Gorokhovich', written over a horizontal line.

Victoria L. Gorokhovich

Dated: June 30, 2008

CERTIFICATE OF SERVICE

I hereby certify that the foregoing was served on the following counsel of record on June 30, 2008 by electronic mail through the Court's CM/ECF system and by U.S. Mail:

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